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March 22, 2006

**By Hand**

The Honorable Kenneth M. Karas  
 United States District Judge  
 United States Courthouse  
 Southern District of New York  
 500 Pearl Street, Room 920  
 New York, NY 10007

**Re: *United States v. Alberto Vilar and Gary Tanaka, 05 Cr. 621 (KMK)***

Dear Judge Karas:

We represent Gary Tanaka in the above-entitled matter and, on his behalf, request that the Court order the Government to provide a final and definitive list of the GFRDA investors that allegedly were defrauded by Defendants.

At the March 9, 2006 conference, in response to Defendants' motion for a bill of particulars, the Court ordered the Government to specifically identify the GFRDA investors that Defendants allegedly defrauded as set forth in paragraph 34 of the superseding indictment. In particular, the Court found that such identification was necessary to protect Defendants' constitutional rights under the Double Jeopardy Clause. *See* Transcript of March 9, 2006 Conference, p. 86 ("If the purpose of the bill of particulars is to make sure that the defendants don't face double jeopardy, then they have got to know which investors were apparently defrauded. It seems to me fundamental to a case like this.").

In response to the Court's order, on March 15, 2006, the Government sent to Defendants (copying the Court) a letter listing "potential GFRDA victims on which the Government may rely to prove the allegations set forth in paragraph 34 of the superseding indictment." *See* Government Letter Dated March 15, 2006 (emphasis added). In its letter, however, the Government expressly "reserves the right to supplement this list" should it become aware of additional "victims." This reservation of rights – the effect of which is to once again render the charges against Defendants ambiguous – violates both the spirit and the letter of the Court's March 9 order and should not be permitted. Accordingly, we respectfully request

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that the Court order the Government to provide a final and definitive list of the GFRDA “investors” allegedly defrauded by Defendants as soon as possible, but in any event no later than April 1, 2006.

Respectfully submitted,

WILSON SONSINI GOODRICH & ROSATI  
Professional Corporation

/s/

Glenn C. Colton  
Jessica L. Margolis

cc: Marc Litt, Esq. (via electronic filing)  
Jeffrey Hoffman, Esq. (via electronic filing)